

מדינת ישראל

משרד ראש הממשלה

גנזך המדינה

F: Finance

המחלקה הכלכלית-ממשלתית

Municipality of Tulkarm -

Municipal Auditors Report 1946-47

אזכור 1947 - אלקאר 1947

מדינת ישראל

גנזך המדינה



Municipality of Tulkarm - Muni שם:

מ - 198/3

2.6/1 - 3474

02-112-04-07-01

20/03/2008

מ

ארץ ישראל

ממשלת המנדט

מזהה פיקוד

מזהה לוגו

כתובת:

מחלקה כלכלית-ממשלתית

סט. לוגו

סט. לוגו

198/3-מ

17th August 1991

① Municipal Auditor — 14.8.47.

② To Mun. Auditor — 19.8.47.

Bu. ② on
19.9.47

Copy to D.C. Samana

③ Tr. D.C. Samana — 52/10 — 25.10.47.

f.v.o.

27/10

Bu. 19.10.45

Bu. to Mr. Rhoades 31/10/47

Seen.

27/10/47

P.A.

Blus

21/10

F/CG/69/47

Municipality of Toluca Mex. Auditors' Report.
1946-47

Receipts	18842
"	19.8.44
"	14.10.47
"	27.10.

GOVERNMENT OF PALESTINE.

IN REPLY PLEASE QUOTE

No. 52/10

DISTRICT COMMISSIONER'S OFFICE.
SAMARIA DISTRICT.
NABLUS.

15th October, 1947

Chief Secretary



(2)

I have the honour to refer to your letter no.F/LG/69/47 of the 19th August, 1947, on the subject of the Auditor's report on the accounts of the Municipal Corporation of Tulkarm for the year ended 31st March, 1947, to offer the following comments:-

(a) Paragraphs 4 and 6

The irregular placing of monies upon deposit in the names of the vendors of land required for an incinerator and a playing field was first raised in para 10 of the Auditor's report on the 1945/6 accounts. As these deposits had in the meantime been paid to the respective vendors, I instructed that no further action should be taken in the matter beyond impressing upon the municipality the strict necessity in such cases for following the procedure laid down by the Auditor.

(b) Paragraphs 7 - 8

(i) The contractor's petition was referred to the Ag. Asst. Dist. Commissioner, Tulkarm, as under the contract he was appointed arbitrator in the event of any disputes; and he has ruled in favour of the Municipality, who are now taking appropriate steps to obtain the amount outstanding.

(ii) The contribution of LP.1,000 for the cemetery from the Supreme Moslem Council is still under negotiation between the Chairman of the Commission and the President of the Supreme Moslem Council, and the sum agreed upon will be credited to revenue during 1947/8.

(c) Paragraph 9.

The Police have been asked to cooperate in this matter.

(d) Paragraph 12.

The excess expenditure has now been authorised.

(e) Paragraph 14.

Judgement has been obtained against the defaulters and it is expected that the arrears will be collected before the end of the current year.

(f) Paragraph 16.

On 15th June, 1947, the Municipality received the sum of LP.64,200 mk from Government.

(2)

(g) Paragraph 20.

The Commission is taking energetic measure to collect the arrears of revenue.

(h) Paragraph 22.

The safe has now been built into the wall.

Amman Amman

Ag. District Commissioner,
Samaria District.

Copy to:- Municipal Auditor, Jerusalem, w.r.t. his
no. A/6/W/ACS/19/47-1433 of 14.8.47.
Ag. A.D.C., Tulkarm, for necessary action
w.r.t. his no. T/24 of 6.10.47.

Mr. Siffry
Mr. Thwaites
19/8 SL

9
#2

F/LG/69/47

19 August, 1947.

I

Municipal Auditor.

I am directed to acknowledge the receipt of your letter No. A/G/M/ACS/19/47-14-34 dated the 14th August, 1947, enclosing a copy of your report on the account of the Municipality of Tulkarm for the financial year ended the 31st March 1947, and to inform you that your report was read with interest.

I

(B. St. G. Thwaites)
for ACTING CHIEF SECRETARY

Copy to : District Commissioner,
Samaria District, for favour
of observations on the re-
port.

GOVERNMENT OF PALESTINE.

①

TELEPHONE 4600, 4609.

CHIEF SECRETARY'S OFFICE
(Chief Clerk)

THE AUDIT OFFICE,
JERUSALEM.

IN REPLY PLEASE QUOTE

No A/6/M/ACS/19/47

15 AUG 1947
FILED 16/8/47
JERUSALEM

14th August, 1947.

Chief Secretary.

Subject: Municipality of Tulkarm
Municipal Auditor's Report
1946-47.

FILED 16/8/47

I have the honour to enclose for the information of His Excellency the High Commissioner a copy of my Report on the accounts of the Municipality of Tulkarm for the financial year ended the 31st March, 1947.

(14)



MUNICIPAL AUDITOR.

JM.

(1a)

REPORT BY THE AUDITOR ON THE ACCOUNTS
OF THE MUNICIPAL CORPORATION OF TULKARM
FOR THE YEAR ENDED 31ST MARCH, 1947.

In accordance with Section 69(2) of the Municipal Corporation's Ordinance No.1 of 1934, the following Report is submitted upon the accounts of the Municipal Corporation of TULKARM for the financial year ended the 31st March, 1947.

2. The Summary of Receipts and Payments and the Statement of Assets and Liabilities are in accordance with the books of the Municipality and have been duly certified subject to any comments appearing in this Report.

ESTIMATES

3. The Estimates as finally approved, provided for a revenue yield of LP 21,470 and authorized expenditure not exceeding LP 22,622. Supplementary Estimates approved later in the year provided for a further revenue yield of LP 9,355 and authorized a further amount of expenditure of LP 6,910. Owing to the increase of the Education Grant for Construction and Repairs from LP 1,000 to LP 2,500 the District Commissioner has authorized the increase of the estimate by LP 1,500 under Head VI item 10 - Receipts and Head V item 2 - Payments. These increases brought the estimates figures finally to LP 32,325 under Revenue and LP 31,032 under Expenditure.

REVENUE

4. Actual revenue realised during the year, including a Government Grant-in-Aid of LP 500 and LP 628.771 & balance of amount irregularly deposited in a special account with the bank on 31.3.46 (see para 10 of the Report on the accounts of the previous year) amounted to LP 31,683.042 & or LP 641.958 & less than that estimated.

5. Excesses under subheads amounted to LP 2,207.083 &, the more important being :-

	LP
I/9 Road Transport Licence Fees	199
V/1 Water Rates	475
2 Connection Fees	228
VI/5 Govt. Contribution to Feeding scheme	270
10 Education Grant for Const. & Repairs	130
13 Balance of amount deposited on 31.3.46 with the bank for purchase of lands transferred to revenue	629

6. As can be noticed from para 10 of the Report on the accounts of the previous year the amount of LP 200 and LP 2,000 for purchase of lands for Incinerator and Playing ground were irregularly shown as fully spent in the year 1945/46 and which in fact were not utilized. The money was deposited in a special account with the Bank on 31.3.46. During 1946/47, however, the amounts were transferred to Deposits and LP 1,571.229 &, the cost of the Playing ground, was spent out of deposits within the year. The unexpended balance amounted to LP 628.771 & and was adjusted to Revenue under Head VI item 13.

7. Shortfalls under subheads amounted to LP 2,849.041 mk, the more important being :-

II/2	Animal Sale Fees	LP 1378
VI/9	Contribution for cemetery	1000 (No revenue received)

8. A petition has been submitted by the farming contractor of the Cattle Market Fees for the remission of the amount under the first item and is still under consideration.

9. Irrespective of the remarks in para 9 of the report on the 1944-45 accounts and para 8 of the report on the accounts for 1945-46 the sale of entertainment stamps has again been very poor during the year under review, realizing only LP 9.150 mk. Effective action for remedy should be taken without any further delay.

EXPENDITURE

10. Actual expenditure amounted to LP 26,886.418mk or some LP 4,146 less than that estimated. Savings to the extent of LP 4,413.521 mk were effected on most sub-heads, the more important being under :-

V/2	Education - Const. & Repairs	LP 562
X/4	Water supply - Maintenance	289
XII/7	Extraordinary - Installation of new water supply plant	1348
10	Extraordinary, Cemetery	1000 (No Exp. made)

11. Excesses under subheads amounted to LP 267.939 mk and/under :-

XII/6	Extraordinary - Incinerator	LP 266.739
9	" - Playing Ground	1.200

12. Both these excesses were originally met from the amount of LP 2,200 irregularly transferred on 31.3.46 to a special bank account and retransferred to Deposits in the accounts of the year under review and which is specifically intended for the cost of lands expropriated for the Incinerator and Playing Ground. As this expenditure was for construction works it was disallowed by Audit as a charge against the cost of the land and consequently was transferred to the construction vote resulting with those excesses. District Commissioner's approval should now be sought and obtained. Recurrences of a similar nature should in future be strictly avoided.

ASSETS AND LIABILITIES

ASSETS

13. The cash balance at the 31st March 1947 amounted to LP 7,792.394 mk. It included LP 7,791.625 mk on current account with the Arab National Bank, Tulkarm. This figure has been reconciled with the Bank certified pass-book.

14. Outstanding advances at 31st March 1947 amounted to LP 117.879 mk. This advance has been made for the construction of pavements and the cost in full is recoverable from the inhabitants. It is expected this asset will be settled within the current year.

15. The Investments stood at LP 4,000 at 31st March 1947. An amount of LP 1,000 on fixed deposit with the Arab National Bank has been redeemed and reinvested within the year under review. The securities have been verified consisting of the following:-

	LP
3 % Defence Bonds	2,000
3 % Fixed Deposit with the Arab National Bank, Tulkarm	2,000

16. Assets not included in the statement of Assets and Liabilities. It is stated that an amount of LP 64,200 as Government's share in the feeding scheme for the period 10-30.11.46 has still not been received by the Municipality, although the share for March 1947 has been received within the year under review. The matter should be investigated by Government for early settlement.

LIABILITIES

17. Deposits at 31st March 1947 amounted to LP 602,207 as comprising:-

	LP	as
Building Permit Deposits	161.507	
Water Consumers Deposits	440.700	

18. Liabilities not included in the statement of Assets and Liabilities. Commitments at 31st March 1947 amounted to LP 1,640 on the following 8 contracts, the works not being totally completed within the year under review:-

<u>Contract No.</u>	<u>Date</u>	<u>Purpose</u>	<u>Approx. Amount</u> LP	<u>Paid on account</u> LP as	<u>Approx. Balance</u> LP
5	7.7.46	New plant for Water Supply	1409	352.250	1057
18	3.12.46	Fencing Playground	413	100. -	313
24	2.3.47	Latrines for boys school	75	25. -	50
25	2.3.47	Plastering 2 rooms at girls school	56	20. -	36
26	2.3.47	Tiling " "	109	50. -	59
27	2.3.47	Wooden works " "	169	119. -	50
30	15.3.47	Fencing of Veg. Market	57	- -	57
31	25.3.47	Paving Parking square	31	13. -	18

The reasons given for the non-completion of the works were either late arrival of the W.S. plant from U.S.A. or lack of cement, weather difficulties and roller.

LOAN STATEMENT

19. The Corporation's liability in respect of the Government of Palestine Loan at 31st March 1947 amounted to LP 2,333,333 as (Annexure V to this Report refers). The loan was received during the year 1945 for the purchase of the old Serai Building in Tulkarm.

ARREARS OF REVENUE

20. Annexure VI to this Report records the

/arrears.....

arrears of revenue at 31st March 1947 as LP 2,748.420mk compared with LP 676.240 mk at the close of the previous year. The reconciliation of the arrears with the lists of individual accounts revealed a slight discrepancy in the classification of 800 mk between the Property Rate and the Education Rate, and another 120 mk excess in the lists of individual accounts for the Education Rate. Efforts should be made to trace the difference of 120 mk. It is hoped that energetic action will be taken to effect collection of all outstanding arrears.

21. Arrears amounting to LP 51.470 mk were written-off during the year with authority.

GENERAL

22. The municipal office site has apparently not been finally decided upon. The safe is, therefore, still not built into the wall. It is suggested that this should be done without delay in the present offices. (Para 17 on the 1945-46 report refers)



MUNICIPAL AUDITOR

THE MUNICIPAL AUDIT OFFICE,
JERUSALEM.

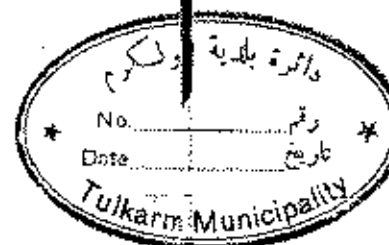
14th August, 1947.

JM/CKF/r.

TULKARM MUNICIPAL CORPORATION
Summary of Receipts and Payments for the year ended

Head	RECEIPTS	Approved Estimate	Actual Receipts	Over the Estimate	Under the Estimate	Head	PAYMENTS
		LP.	LP. mls	LP. mls	LP. mls		
1. Rates, Licences, Taxes, etc.		4435	4662 682	227 682	-----	1. General Administration	
2. Fees of Office, Receipts for specific services		18320	16824 010		1495 990	2. Pensions and Gratuities	
3. Revenue from Municipal Property		650	478 742		171 258	3. Health Services	
4. Interest		300	349 ---	49 ---		4. Safety Services	
5. Water Supply		3700	4402 770	702 770		5. Education	
6. Miscellaneous		4420	4465 838	45 838		6. Social Services	
7. Total Ordinary Revenue		31825	31183 042	1025 290	1667 248	7. Engineering	
7. Contribution to roads etc.		-				8. Public Works Recurrent	
8. Grant -in- aid by Government		500	500 ---			9. Repayment of Loans & (a) Loan Repayment (b) Interest Charge	
Total Extraordinary Revenue		500	500 ---			10. Water Supply Charges	
9. Loan Account		-				11. Miscellaneous	
						Total Ordinary	
						12. Public Works Extraor	
						13. Loan & Works	
						Total Expenditure	
Total Revenue		32325	31683 042	1025 290	1667 248		
Advances			16 400			Advances	
Deposits			2307 436			Deposits	
Investments			1000 ---			Investments	
Balance on 1.4.46		LP. mls				Balance on 31.3.47	
Cash in hand		25 554				Cash in hand	
At Arab National Bank Tulkarm		3024 575	3050 129			At Arab National Bank	
			38057 007				

M. A. Bushnaq
M.A. BUSHNAQ
Accountant



Under my direction an examination has been made of the above thereto. I hereby certify it to be correctly stated in accordance therewith, sub the 4 AUG. 1947

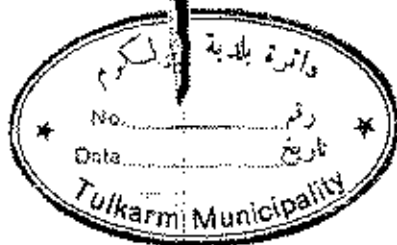
4 AUG. 1947

Mu:

TULKARM MUNICIPAL CORPORATION
Statement of Receipts and Payments for the year ended 31st March 1947

Annexure I

Over the Estimate	Under the Estimate	Head P A Y M E N T S	Approved Estimate	Actual Payments	Over the Estimate	Under the Estimate
LP. mls	LP. mls		LP.	LP. mls	LP. mls	LP. mls
2 227 682	-----	1. General Administration	1626	1502 740		123 260
0	1495 990	2. Pensions and Gratuities	-	-	-	-
2	171 258	3. Health Services	5445	5240 685		204 315
- 49 ---		4. Safety Services	1200	1062 865		137 135
0 702 770		5. Education	3458	2857 084		600 916
3 45 838		6. Social Services	1480	1392 314		87 686
2 1025 290	1667 248	7. Engineering	316	284 629		31 371
=====		8. Public Works Recurrent	655	490 330		164 670
		9. Repayment of Loans & Interest				
		(a) Loan Repayment	167	166 667		- 333
		(b) Interest Charges on Loan	88	87 500		- 500
=====		10. Water Supply Charges	3192	2900 703		291 297
		11. Miscellaneous	4055	3906 094		148 906
=====		Total Ordinary Expenditure	21682	19891 611		1790 389
		12. Public Works Extraordinary	9350	6994 807		2355 193
		13. Loan & Works	-	-		-
2 1025 290	1667 248	Total Expenditure	31032	26886 418		4145 582
=====			=====	=====		=====
		Advances		134 279		
		Deposits		2243 916		
		Investments		1000 ---		
		Balance on 31.3.47	LP. mls			
		Cash: In hand	- 769			
		At Arab National Bank Tulkarm	7791 625	7792 394		
				38057 007		
				=====		



H. Jayoussi

H. JAYOUST

Chairman, Municipal Commission of Tulkarm

tion an examination has been made of the above account with the books and vouchers relating correctly stated in accordance therewith, subject to the remarks contained in my covering Report dated

[Signature]

Municipal Auditor

4 AUG. 1947

TULKARM MUNICIPAL CORPORATION

Detailed Statement of Receipts for the year ended 31st. March 1947

Head & Subhead	RECEIPTS	Approved Estimate LP.	Actual Receipts LP.	Over the Estimate LP.	Under the Estimate LP.
<u>I. Rates, Licences, Taxes, etc.</u>					
1. Municipal Property Rate		2300	2250 145		49 855
2. Building Licences		200	259 062	59 062	
3. Trades & Industries Licences		110	108 -		2 ---
4. Hawkers Licences		4	3 600		- 400
5. Dog Licences		10	2 ---		8 ---
6. Sign Board Licences		10	8 785		1 215
7. Public Entertainment Licences and sale of stamps		100	59 150		40 850
8. Butchers Licences		1	1 500	- 500	
9. Road Transport Fee		700	898 955	198 955	
10. Business Tax		600	633 ---	33 ---	
11. Education Rate		400	438 485	38 485	
		4435	4662 682	330 002	102 320
<u>II. Fees of Office, Receipts for specific Services</u>					
1. Market Fees		2505	2505 ---		
2. Animal Sale Fees		15050	13672 500		1377 500
3. Auction Fees		20	27 ---	7 ---	
4. Slaughter House Fees		500	420 ---		80 ---
5. Voiding of Latrines		200	182710		17 290
6. Detention & Destr. of Animals		15	16 800	1 800	
7. Miscellaneous		30			30 ---
		18320	16824 010	8 800	1504 790
<u>III. Revenue from Municipal Property.</u>					
1. Rent from Municipal Property		200	120 992		79 008
2. Rent from Ma'aref Property		450	357 750		92 250
		650	478 742		171 258
<u>IV. Interest.</u>					
1. Interest on Investments & Current Account		300	349 ---	49 ---	
<u>V. Water Supply</u>					
1. Rates		3500	3975270	475 270	
2. Connection Fees		200	427 500	227 500	
		3700	4402 770	702 770	
<u>VI. Miscellaneous</u>					
1. Fines & Forfeitures		10			10 ---
2. Sale of manure		200	220 ---	20 ---	
3. Sale of movable property		150	139 327		10 673
4. Sale of Immovable property		50			50 ---
5. Gov't. Cont. to feeding Scheme		500	769 540	269 540	
6. Contribution for cemetery		1000			1000 ---
10. Educ. Grants to const. & repairs		2500	2630 ---	130 ---	
11. Various Education Revenue		10	67 250	57 250	
12. Overpayments Recovered			10 950	10 950	
13. Transfer of balance of amounts deposited with the bank on 31.3.46 in the names of the vendors for the sale of land for playground & Incinerator			628 771	628 771	
		4420	4465 838	1116 511	1070 673
Total Ordinary Revenue		31825	31183 042	2207 083	2849 041
<u>VII. Grant- in - aid by Government</u>					
1. Ordinary Grant		500	500 ---		
TOTAL REVENUE		32325	31683 042	2207 083	2849 041

M.A. BUSHNAQ
Accountant



H. JAYOUSI

Chairman Municipal Commission of
Tulkarm

TULKARM MUNICIPAL CORPORATION

Annexure III

Detailed Statement of Payments for the year ended 31st March 1947

Head & Subhead	PAYMENTS	Approved Estimate LP.	Actual Payments LP.	Over the Estimate LP.	Under the Estimate LP.
<u>I. General Administration</u>					
1-6 Personal Enoluments		1134	1132 660		1 340
7. Contingencies		2	- 300		1 700
8. Transport & Travelling		100	37 420		62 580
9. Fixed Trans. & trav. for Mayor		30	30 ---		
10. Uniforms		180	176 090		3 910
11. Furniture		100	71 220		28 780
12. Allowance for Tax collector		30	30 -		
14. Municipal Elections		50	25 050		24 950
		1626	1502 740		123 260
<u>III. Health Services</u>					
1-5. Personal Enoluments		456	420		36 ---
6. Labourers		3200	3087 240		112 760
7. Scavenging requirements		700	690 733		9 267
8. Slaughter House		50	49 705		- 295
9. Destruction of Animals		39	36 950		2 050
10. Drains & Cesspits		800	761 609		38 391
11. Street watering		200	194 448		5 552
		5445	5240 685		204 315
<u>IV. Safety Services</u>					
1. Street Lighting		750	749 639		- 361
2. Traffic Signs		50	27 810		22 190
4. Municipal guards		400	285 416		114 584
		1200	1062 865		137 135
<u>V. Social Services & Education.</u>					
1. Personal Enoluments		408	406 460		1 540
2. Construction & Repairs		3000	2437 624		562 376
3. Miscellaneous		50	13 ---		37 ---
		3458	2857 084		600 916
<u>VI. Social Services</u>					
1. Feeding of poor children		1300	1215 164		84 836
2. Burials & grants to paupers		60	57 150		2 850
3. Charitable Contributions		120	120 ---		
		1480	1392 314		87 686
<u>VII. Engineering</u>					
1-2. Personal Enoluments		296	264 999		31 001
Stores		20	19 630		- 370
		316	284 629		31 371
<u>VIII. Public Works Recurrent</u>					
1. Maintenance of roads & bridges		400	333 540		66 460
2. Maintenance of vehicle stand		5			5 ---
3. Demolition of dangerous building		25			25 ---
4. Garden		125	121 660		3 340
5. Upkeep of garden		100	35 130		64 870
		655	490 330		164 670
<u>IX. Repayment of Loans & Interest</u>					
1. Loan Repayment		167	166 667		- 333
2. Interest		88	87 500		- 500
		255	254 167		- 833
<u>X. Water Supply Charges.</u>					
1-3. Personal Enoluments		422	419 328		2 672
4. Maintenance		2770	2481 375		288 625
		3192	2900 703		291 297

Head & Subhead	PAYMENTS	Approved Estimate LP.	Actual Payments LP.	Over the Estimate LP.	Under the Estimate LP.
			ms	ms	ms
<u>XI. Miscellaneous</u>					
1. Printing & Stationery		260	259 841		- 159
2. Posts & telegrams		70	61 884		8 116
3. Rents & Repairs		50	30 250		19 750
4. Taxes on Municipal Property		20	17 200		2 800
5. Lighting & heating		10	7 489		2 511
6. Audit Fees		50	40 ---		10 ---
7. Festivals & entertainment		110	107 734		2 266
8. Court Fees		15	2 430		12 570
9. Licences plates		10			10 ---
10. Town crier		10	10 ---		
11. Expenses on Municipal property		50	49 075		- 925
12. High Cost of living Allowances		3400	3320 191		79 809
		4055	3906 094		148 906
=====					
Total Ordinary Expenditure		21682	19891 611		1790 389
=====					
<u>XII. Public Works Extraordinary</u>					
1. Construction of roads		4700	4679 471		20 529
2. Paving of squares		700	695 977		4 023
3. Vegetable Market		50	9 500		40 500
4. Drainage		300	160 080		139 920
5. Animal Market		400	387 675		12 325
6. Incinerator		200	466 739	266 739	
7. Installation of new plant to the water supply		1700	352 250		1347 750
8. Construction of Dog Kennels		200	141 915		58 085
9. Playing ground		100	101 200	1 200	
10. Cemetery		1000			1000 ---
		9350	6994 807	267 939	2623 132
=====					
Total Expenditure		31032	26886 418	267 939	4413 521
=====					

M.A. BUSENAQ
Accountant



H. JAYOUSI

H. JAYOUSI

Chairman, Municipal Commission of
Tulkarm

TULKARM MUNICIPAL CORPORATION

Statement of Assets and Liabilities as at 31st March 1947

LIABILITIES

ASSETS

	LP.	25		LP.	25	LP.	25
Deposits	602	207	Cash:				
			In hand				
			At Arab Nati-	- 769			
			onal, Bank				
			Tulkarm	7791	625	7792	394
Surplus Fund	11308	066	Advances			117	879
	11910	273	Investments			4000	---
						11910	273

M.A. Bushnaq
M.A. BUSHNAQ

Accountant



H. Jayousi
H. JAYOUSI

Chairman, Municipal Commission of
Tulkarm

Under my direction an examination has been made of the above statement with the books and vouchers relating thereto. I hereby certify it to be correctly stated in accordance therewith, subject to the remarks contained in my covering report dated the 4 AUG. 1947

[Signature]
Municipal Auditor

4 AUG. 1947

TULKARM MUNICIPAL CORPORATION

Annexure V

LOAN STATEMENT

From	Year	Terms	Amount LP.	Repaid LP. sh	Outstanding LP. sh	Expended to date LP. sh	Balance in hand LP. sh	Purpose
Gov't. of Palestine	1945	15 years- 3 1/2 % yearly instalments of LP. 166,667 sh last instalment due on 1.10.60	2500	166 667	2333 333	2 500	-	Purchase of Old Serai Building in Tulkarm

Total Outstanding 2333 333
=====

----- Balance in hand
=====see statement of
Assets & Liabi-
lities

Summary of ARREARS of REVENUE

Arrears on 1.4.46	LP. sh	LP. sh
	676 240	
Assessment 46/47	15193 772	15870 012
Less:		
Write-offs 46/47	51 470	
Collections 46/47	13070 122	13121 592
Arrears on 31.3.46	2748 420	=====

M. A. Bushnaq
M.A. BUSHNAQ
Accountant

H. J. J. J.
H. JAYOUSI
Chairman, Municipal Commission of
Tulkarm



In so far as it is possible to ascertain from the subsidiary records, the Municipality has other commitments amounting to approximately LP.1640 and outstanding debts of LP. 64,200 sh. In this connection please see para 78 of the Report.

14th August, 1947

M. J. J.
Municipal Auditor

TULKARM MUNICIPAL CORPORATION

Reconciliation of Arrears of Revenue as at 31st March 1947

Nature of Arrears	Arrears at Assessment 1.4.46	Total Collections 46/47	Write-offs 46/47	Total Arrears on 31.3.47
	LP. lbs	LP. lbs	LP. lbs	LP. lbs
Property Rates	404 330	2465 220	2869 550	2250 146
Education Rates	57 910	488 560	546 470	438 485
Business Tax	214 --	1026 ---	1240 ---	633 ---
Cattle Market Fees	----	11005 ---	11005 ---	9627 500
Rents	----	208 992	208 992	120 992
	646 240	15193 772	15870 012	13070 122
				51 470
				13121 592
				2748 420
				2748.540

M.A. Bushnaq
M.A. BUSHNAQ

Accountant



H. Jayousi
H. JAYOUSI

Chairman, Municipal Commission of
Tulkarm

F	19/69	#7
---	-------	----

GOVERNMENT OF PALESTINE

C. S. O.

SUBJECT

Municipality of Tulkarm
Municipal Medical Report
1946-47

33321-0203-1656-30-1928

CONNECTED FILES

NUMBER AND YEAR

Abstract

12444-12445